

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
(Eastern Division)

In re: ) Chapter 11  
JOE TECCE, INC., ) Case No. 11-15320  
Debtor. )

AMENDED VERIFIED STATEMENT OF SALVATORE TECCE

Attached hereto is the Verified Statement of Salvatore Tecce, as redacted to omit certain personal identification information. Except for the redacted information, the attached Statement is identical to the Statement originally filed on June 17, 2011. (docket no. 23).

JOE TECCE, INC.  
By their attorneys,

/s/ John T. Morrier  
John T. Morrier (BBO #628624)  
A. Davis Whitesell (BBO #551462)  
Casner & Edwards, LLP  
303 Congress Street  
Boston, MA 02210  
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Dated: June 20, 2011

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF MASSACHUSETTS  
(Western Division)

|                 |   |                       |
|-----------------|---|-----------------------|
| In re:          | ) | Chapter 11            |
| JOB TECCE, INC. | ) | Case No. 11-15320-WCH |
| Debtor.         | ) |                       |

VERIFIED STATEMENT OF SALVATORE TECCE

I, Salvatore Tecce, state the following:

1. I am the treasurer of Joe Tecce, Inc. (the "Company"), the debtor in possession in this Chapter 11 reorganization. I am authorized to make this statement on behalf of Joe Tecce, Inc., and do so based upon my personal knowledge.

2. The Company has recently engaged an accountant, Medaglia & Co., Inc., to assist with accounting and reporting requirements of its business and this case. The Company had not prepared, as of the date it filed this case, a recent balance sheet, statement of operations or cash flow statement. We are working with the accountant to finalize these documents, and expect to have them available within the next two weeks. The Company intends to file these documents upon completion.

3. A true and correct copy of the Company's most recent tax return, for 2009, is attached to this statement. Efforts to prepare the Company's tax return for 2010 is ongoing.

SIGNED UNDER THE PAINS AND PENALTIES OF PERJURY, this 17<sup>th</sup> day of June, 2011.



\_\_\_\_\_  
Salvatore Tecce  
Treasurer

Form 1120

Department of the Treasury  
Internal Revenue Service

U.S. Corporation Income Tax Return  
For calendar year 2009 or tax year beginning 2009, ending 2009  
► See separate instructions.

OMB No. 1545-0123

2009

|  |  |  |  |   |  |
|--|--|--|--|---|--|
| <b>A Check if:</b>   |  | <b>Name:</b>   |  | <b>B Employer identification number:</b>      |  |
| 1 a. Consolidated return<br>(attach Form 251) <input type="checkbox"/> |  | Joe Tecce, Inc.<br>Number, street, and room or suite number, if a P.O. box, see instructions.                  |  | 04-2518933                                    |  |
| b. Life/mortgage consolidated return<br><input type="checkbox"/>       |  | 55 Cooper Street<br>City or town   |  | C Date incorporated<br>01/01/1973             |  |
| 2 Personal holding co.<br>(attach Sch P) <input type="checkbox"/>      |  | state ZIP code<br>MA 02113   |  | D Total assets (see instructions)<br>539,400. |  |
| 3 Personal service corp (see inst) <input type="checkbox"/>            |  | E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change                             |  |   |  |
| 4 Schedule M-3 attached <input type="checkbox"/>                       |  | 1-a Gross receipts or sales 1,377,018<br>1-b Less returns & allowances 2,481<br>1-c Balance 1,374,537          |  |   |  |
| INC  |  | 2 Cost of goods sold (Schedule A, line 8) 500,979  |  |   |  |
| COME   |  | 3 Gross profit. Subtract line 2 from line 1c 873,558   |  |   |  |
| DE   |  | 4 Dividends (Schedule C, line 19) 4  |  |   |  |
| DU   |  | 5 Interest 5   |  |   |  |
| CT   |  | 6 Gross rents 6  |  |   |  |
| I  |  | 7 Gross royalties 7  |  |   |  |
| N  |  | 8 Capital gain net income (attach Schedule D (Form 1120)) 309  |  |   |  |
| S  |  | 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) 873,249                               |  |   |  |
| E  |  | 10 Other income (see instructions — attach schedule) See Other Income Statement 11                             |  |   |  |
| P  |  | 11 Total income. Add lines 3 through 10 12   |  |   |  |
| R  |  | 12 Compensation of officers (Schedule E, line 4) 537,000   |  |   |  |
| D  |  | 13 Salaries and wages (less employment credits) 38,616   |  |   |  |
| U  |  | 14 Repairs and maintenance 15  |  |   |  |
| C  |  | 15 Bad debts 12,000  |  |   |  |
| T  |  | 16 Rents 80,441  |  |   |  |
| I  |  | 17 Taxes and licenses 18   |  |   |  |
| N  |  | 18 Interest 19   |  |   |  |
| S  |  | 19 Charitable contributions 22,220   |  |   |  |
| E  |  | 20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562) 21          |  |   |  |
| P  |  | 21 Depletion 22  |  |   |  |
| R  |  | 22 Advertising 12,634  |  |   |  |
| A  |  | 23 Pension, profit-sharing, etc. plans 23  |  |   |  |
| D  |  | 24 Employee benefit programs 24  |  |   |  |
| U  |  | 25 Domestic production activities deduction (attach Form 8903) 25  |  |   |  |
| T  |  | 26 Other deductions (attach schedule). See Other Deductions Statement 26                                       |  |   |  |
| I  |  | 27 Total deductions. Add lines 12 through 26 27  |  |   |  |
| N  |  | 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 28 |  |   |  |
| S  |  | 29 Less: a Net operating loss deduction (see instructions) 29a   |  |   |  |
| E  |  | b Special deductions (Schedule C, line 20) 29b   |  | 29c   |  |
| P  |  | 30 Taxable income. Subtract line 29c from line 28 (see instructions) 30  |  | -102,867                                      |  |
| R  |  | 31 Total tax (Schedule J, line 10) 31  |  |   |  |
| A  |  | 32a 2008 overpayment credited to 2009. 32a   |  |   |  |
| D  |  | b 2009 estimated tax payments 32b  |  |   |  |
| U  |  | c 2009 refund applied for on Form 4666. 32c  |  | d. Bal 32d                                    |  |
| T  |  | e Tax deposited with Form 7004. 32e  |  | 32f   |  |
| I  |  | f Credits: (1) Form 4736 32g   |  | 32g   |  |
| N  |  | g Refundable credits from Form 3800, line 19c, and Form 8827, line 8c. 32h                                     |  | 32h   |  |
| E  |  | 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached. 33                                |  |   |  |
| R  |  | 34 Amount owed. If line 32h is smaller than the total of lines 31 and 33, enter amount owed. 34                |  |   |  |
| A  |  | 35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid. 35             |  |   |  |
| D  |  | 36 Enter amount from line 35 you want credited to 2010 estimated tax. 36                                       |  | Refunded                                      |  |

Sign Here  
► Signature of officer Date Title  
Preparer's Use Only

Paid Preparer's Use Only  
Preparer's signature: John Murphy Date: 07/29/10 Check if self-employed:  Preparer's SSN or PTIN: P00842890  
Firm's name (or yours if self-employed), address, and ZIP code: Tax Solution EIN: 26-1780828  
157 Main Street MA 02149 Phone no. (617) 389-7717  
Everett

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

CPCA0272 08/25/09

Form 1120 (2009)

May the IRS discuss this return with the preparer shown below (see instructions)?  
 Yes  No

Form T120 (2009) Joe Tecce, Inc.

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Page 2

**Schedule A Cost of Goods Sold (see instructions)**

|   |   |          |
|---|---|----------|
| 1 | Inventory at beginning of year.....   | 15,000.  |
| 2 | Purchases.....  | 475,908. |
| 3 | Cost of labor.....  |          |
| 4 | Additional section 263A costs (attach schedule). See Additional Section 263A Costs Statement..... | 25,071.  |
| 5 | Other costs (attach schedule). See Other Costs Statement.....                                     |          |
| 6 | <b>Total.</b> Add lines 1 through 5.....  | 515,979. |
| 7 | Inventory at end of year.....   | 15,000.  |
| 8 | <b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2.....     | 500,979. |

9a Check all methods used for valuing closing inventory:

(i)  Cost  
 (ii)  Lower of cost or market  
 (iii)  Other (Specify method used and attach explanation).....

b Check if there was a writedown of subnormal goods.....

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970).....

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO.....

9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?.....

Yes  No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If 'Yes,' attach explanation.....

Yes  No

**Schedule C Dividends and Special Deductions (see instructions)**

|    | (a) Dividends received  | (b) Percentage   | (c) Special deductions<br>(d) x (b) |
|----|---|------------------|-------------------------------------|
| 1  | Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock).....  | 70               |                                     |
| 2  | Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock).....  | 80               |                                     |
| 3  | Dividends on debt-financed stock of domestic and foreign corporations.....  | see instructions |                                     |
| 4  | Dividends on certain preferred stock of less-than-20%-owned public utilities.....   | 42               |                                     |
| 5  | Dividends on certain preferred stock of 20%-or-more-owned public utilities.....   | 48               |                                     |
| 6  | Dividends from less-than-20%-owned foreign corporations and certain FSCs.....   | 70               |                                     |
| 7  | Dividends from 20%-or-more-owned foreign corporations and certain FSCs.....   | 80               |                                     |
| 8  | Dividends from wholly owned foreign subsidiaries.....   | 100              |                                     |
| 9  | <b>Total.</b> Add lines 1 through 8. See instructions for limitation.....   |                  |                                     |
| 10 | Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958..... | 100              |                                     |
| 11 | Dividends from affiliated group members.....  | 100              |                                     |
| 12 | Dividends from certain FSCs.....  | 100              |                                     |
| 13 | Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12.....  |                  |                                     |
| 14 | Income from controlled foreign corporations under subpart F (attach Form(s) 5471).....  |                  |                                     |
| 15 | Foreign dividend gross-up.....  |                  |                                     |
| 16 | IC-DISC and former DISC dividends not included on lines 1, 2, or 3.....   |                  |                                     |
| 17 | Other dividends.....  |                  |                                     |
| 18 | Deduction for dividends paid on certain preferred stock of public utilities.....  |                  |                                     |
| 19 | <b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4.....   |                  |                                     |
| 20 | <b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b.....   |                  |                                     |

**Schedule E Compensation of Officers (see instructions for page 1, line 12)**

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

| 1                   | (a)<br>Name of officer  | (b)<br>Social security number | (c)<br>Percent of<br>time devoted<br>to business | Percent of corporation stock owned |                  | (f)<br>Amount of<br>compensation |
|---------------------|---|-------------------------------|--|------------------------------------|------------------|----------------------------------|
|                     |   |                               |  | (d)<br>Common                      | (e)<br>Preferred |                                  |
| Salvatore Tecce     |   |                               | 100.0%   | 21.5%                              | %                |                                  |
| Joseph Tecce, JR    |   |                               | 100.0%   | 21.4%                              | %                |                                  |
| Robert Tecce        |   |                               | 100.0%   | 21.4%                              | %                |                                  |
| Estate Joe Tecce Sr |   |                               | 0.0%   | 35.7%                              | %                |                                  |
| 2                   | <b>Total compensation of officers.....</b>  |                               |  |                                    |                  |                                  |
| 3                   | Compensation of officers claimed on Schedule A and elsewhere on return.....           |                               |  |                                    |                  |                                  |
| 4                   | <b>Subtract line 3 from line 2. Enter the result here and on page 1, line 12.....</b> |                               |  |                                    |                  |                                  |

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Form 1120 (2009) Joe Tecce, Inc.

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**Schedule J Tax Computation (see instructions)**

|  |                          |    |
|--|--------------------------|----|
| 1 Check if the corporation is a member of a controlled group (attach Schedule Q (Form 1120))   | <input type="checkbox"/> |    |
| 2 Income tax. Check if a qualified personal service corporation (see instructions)   | <input type="checkbox"/> | 2  |
| 3 Alternative minimum tax (attach Form 4626)   | <input type="checkbox"/> | 3  |
| 4 Add lines 2 and 3  | <input type="checkbox"/> | 4  |
| 5.a Foreign tax credit (attach Form 1118)  | <input type="checkbox"/> | 5a |
| b Credit from Form 8834, line 29   | <input type="checkbox"/> | 5b |
| c General business credit (attach Form 3800)   | <input type="checkbox"/> | 5c |
| d Credit for prior year minimum tax (attach Form 8827)   | <input type="checkbox"/> | 5d |
| e Bond credits from Form 8912  | <input type="checkbox"/> | 5e |
| 6 Total credits. Add lines 5a through 5e   | <input type="checkbox"/> | 6  |
| 7 Subtract line 6 from line 4  | <input type="checkbox"/> | 7  |
| 8 Personal holding company tax (attach Schedule PH (Form 1120))  | <input type="checkbox"/> | 8  |
| 9 Other taxes. <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697<br>Check if from: <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule) |                          | 9  |
| 10 Total tax. Add lines 7 through 9. Enter here and on page 1, line 31   | <input type="checkbox"/> | 10 |

**Schedule K Other Information (see instructions)**

|   |   | Yes | No |
|---|---|-----|----|
| 1 Check accounting method   | a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) <input type="checkbox"/> |     |    |
| 2 See the instructions and enter the:   |   |     |    |
| a Business activity code no.  | 722110  |     |    |
| b Business activity   | Restaurant  |     |    |
| c Product or service  | Food  |     |    |
| 3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?   |   |     | X  |
| If 'Yes,' enter name and EIN of the parent corporation  |   |     |    |
| 4 At the end of the tax year:   |   |     |    |
| a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If 'Yes,' complete Part I of Schedule G (Form 1120) (attach Schedule G) |   |     | X  |
| b Did any individual or estate own, directly 20% or more, or own directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If 'Yes,' complete Part II of Schedule G (Form 1120) (attach Schedule G)   |   |     | X  |
| 5 At the end of the tax year, did the corporation:  |   |     |    |
| a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership see instructions   |   |     |    |
| If 'Yes,' complete (i) through (iv)   |   |     | X  |

| (i) Name of Corporation   | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Percentage Owned in Voting Stock |
|---------------------------|--|--------------------------------|---------------------------------------|
| Estate of Joseph Tecce Jr |  | United States                  | 35.70                                 |
|                           |  |                                |                                       |
|                           |  |                                |                                       |
|                           |  |                                |                                       |
|                           |  |                                |                                       |

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**Schedule K | Continued**

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership see instructions.

If 'Yes,' complete (i) through (iv)

| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Maximum Percentage Owned in Profit, Loss, or Capital |
|--------------------|--|--------------------------------|---|
|                    |  |                                |   |
|                    |  |                                |   |
|                    |  |                                |   |
|                    |  |                                |   |
|                    |  |                                |   |
|                    |  |                                |   |
|                    |  |                                |   |

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316).

If 'Yes,' file Form 5452, Corporate Report of Nondividend Distributions:

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?

For rules of attribution see section 318. If 'Yes,' enter:

(i) Percentage owned → \_\_\_\_\_ and (ii) Owner's country → \_\_\_\_\_

(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached → \_\_\_\_\_

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8231, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year → \$ \_\_\_\_\_

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) → 3

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here.

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a) → \$ \_\_\_\_\_ 1,503,874.

13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?

If 'Yes,' the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value property distributions (other than cash) made during the tax year. → \$ \_\_\_\_\_

Form T120 (2009)

Form 1120 (2009) Joe Tecce, Inc.

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| Schedule L   | Balance Sheets per Books | Beginning of tax year |            | End of tax year |            |
|--|--------------------------|-----------------------|------------|-----------------|------------|
|  |                          | (a)                   | (b)        | (c)             | (d)        |
| Assets   |                          |                       |            |                 |            |
| 1 Cash   |                          |                       | -11,355.   |                 |            |
| 2a Trade notes and accounts receivable                   | 685,051.                 |                       | 685,051.   |                 |            |
| b Less allowance for bad debts                           |                          |                       | 15,000.    |                 | 15,000.    |
| 3 Inventories  |                          |                       |            |                 |            |
| 4 U.S. government obligations                            |                          |                       |            |                 |            |
| 5 Tax-exempt securities (see instructions)               |                          |                       |            |                 |            |
| 6 Other current assets (attach schedule)                 |                          |                       | 0.         |                 |            |
| 7 Loans to shareholders                                  |                          |                       | 0.         |                 |            |
| 8 Mortgage and real estate loans                         |                          |                       |            |                 |            |
| 9 Other investments (attach schedule)                    |                          |                       |            |                 |            |
| 10a Buildings and other depreciable assets               | 1,343,509.               |                       | 1,343,509. |                 |            |
| b Less accumulated depreciation                          | 957,599.                 |                       | 385,910.   | 979,819.        | 363,690.   |
| 11a Depletable assets                                    |                          |                       |            |                 |            |
| b Less accumulated depletion                             |                          |                       |            |                 |            |
| 12 Land (net of any amortization)                        |                          |                       |            |                 |            |
| 13a Intangible assets (amortizable only)                 | 160,710.                 |                       | 160,710.   |                 | 160,710.   |
| b Less accumulated amortization                          |                          |                       |            |                 |            |
| 14 Other assets (attach schedule)                        |                          |                       |            |                 |            |
| 15 Total assets  |                          | 1,235,316.            |            |                 | 539,400.   |
| Liabilities and Shareholders' Equity                     |                          |                       |            |                 |            |
| 16 Accounts payable                                      |                          | 222,956.              |            |                 | 263,733.   |
| 17 Mortgages, notes, bonds payable in less than 1 year   |                          | 0.                    |            |                 |            |
| 18 Other current liabilities (attach sch.)               |                          |                       |            |                 |            |
| 19 Loans from shareholders                               |                          |                       | 717,694.   |                 |            |
| 20 Mortgages, notes, bonds payable in 1 year or more     |                          |                       | 1,140,768. |                 | 1,224,636. |
| 21 Other liabilities (attach schedule) ... Lin. 21, Stmt |                          |                       |            |                 |            |
| 22 Capital stock a Preferred stock                       | 25,000.                  |                       | 25,000.    | 25,000.         | 25,000.    |
| b Common stock   |                          |                       |            |                 |            |
| 23 Additional paid-in capital                            |                          |                       |            |                 |            |
| 24 Retained earnings — Approp (att sch.)                 |                          |                       | -871,102.  |                 | -973,969.  |
| 25 Retained earnings — Unappropriated                    |                          |                       |            |                 |            |
| 26 Adj'mt to shareholders' equity (att sch.)             |                          |                       |            |                 |            |
| 27 Less cost of treasury stock                           |                          |                       |            |                 |            |
| 28 Total liabilities and shareholders' equity            |                          | 1,235,316.            |            |                 | 539,400.   |

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more — see instructions

|  |           |  |
|--|-----------|--|
| 1 Net income (loss) per books  | -102,867. | 7 Income recorded on books this year not included on this return (itemize):<br>Tax-exempt interest \$ _____  |
| 2 Federal income tax per books   | 0.        |  |
| 3 Excess of capital losses over capital gains  |           |  |
| 4 Income subject to tax not recorded on books this year (itemize):   |           |  |
| 5 Expenses recorded on books this year not deducted on this return (itemize):<br>a Depreciation \$ _____<br>b Charitable contributions \$ _____<br>c Travel & entertainment \$ _____ |           | 8 Deductions on this return not charged against book income this year (itemize):<br>a Depreciation \$ _____<br>b Charitable contributions \$ _____ |
| 6 Add lines 1 through 5  | -102,867. | 9 Add lines 7 and 8  |
|  |           | 10 Income (page 1, line 28) — line 6 less line 9   |
|  |           | -102,867.  |

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

|                                |           |   |
|--------------------------------|-----------|---|
| 1 Balance at beginning of year | -871,102. | 5 Distributions ..... a Cash                  |
| 2 Net income (loss) per books  | -102,867. | b Stock _____ c Property _____                |
| 3 Other increases (itemize):   |           | 6 Other decreases (itemize):                  |
| 4 Add lines 1, 2, and 3        | -973,969. | 7 Add lines 5 and 6                           |
|                                |           | 8 Balance at end of year (Line 4 less line 7) |
|                                |           | -973,969.                                     |

Form 4562

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

Joe Tecce, Inc.

Business or activity to which this form relates

**Depreciation and Amortization  
(Including Information on Listed Property)**

► See separate instructions. ► Attach to your tax return.

OMB No. 1545-0172

**2009**

Attachment  
Sequence No. 67

Identifying number  
04-2518933

Form 1120 Line 29

**Part I Election To Expense Certain Property Under Section 179**  
Note: If you have any listed property, complete Part V before you complete Part I.

|    |   |                              |                  |
|----|---|------------------------------|------------------|
| 1  | Maximum amount. See the instructions for a higher limit for certain businesses.   | 1                            | \$250,000.       |
| 2  | Total cost of section 179 property placed in service (see instructions).  | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation (see instructions).   | 3                            | \$800,000.       |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0.  | 4                            |                  |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0. If married filing separately, see instructions. | 5                            |                  |
| 6  | (a) Description of property   | (b) Cost (business use only) | (c) Elected cost |
| 7  | 7 Listed property. Enter the amount from line 29.   | 7                            |                  |
| 8  | 8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.   | 8                            |                  |
| 9  | 9 Tentative deduction. Enter the smaller of line 5 or line 8.   | 9                            |                  |
| 10 | 10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562.   | 10                           |                  |
| 11 | 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions).                  | 11                           |                  |
| 12 | 12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.   | 12                           |                  |
| 13 | 13 Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12.   | 13                           |                  |

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

|    |  |    |    |
|----|--|----|----|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions). | 14 |    |
| 15 | Property subject to section 168(f)(1) election.  | 15 | 0. |
| 16 | Other depreciation (including ACRS).   | 16 | 0. |

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

|           |  |    |         |
|-----------|--|----|---------|
| Section A |  |    |         |
| 17        | MACRS deductions for assets placed in service in tax years beginning before 2009.  | 17 | 22,220. |
| 18        | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. <input checked="" type="checkbox"/> |    |         |

**Section B – Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

| (a)<br>Classification of property | (b)<br>Month and<br>year placed<br>in service | (c)<br>Basis for depreciation<br>(business/investment use<br>only – see instructions) | (d)<br>Recovery period | (e)<br>Convention | (f)<br>Method | (g)<br>Depreciation<br>deduction |
|-----------------------------------|---|---|------------------------|-------------------|---------------|----------------------------------|
| a 3-year property                 |   |   |                        |                   |               |                                  |
| b 5-year property                 |   |   |                        |                   |               |                                  |
| c 7-year property                 |   |   |                        |                   |               |                                  |
| d 10-year property                |   |   |                        |                   |               |                                  |
| e 15-year property                |   |   |                        |                   |               |                                  |
| f 20-year property                |   |   |                        |                   |               |                                  |
| g 25-year property                |   |   | 25 yrs                 |                   | S/L           |                                  |
| h Residential rental<br>property  |   |   | 27.5 yrs               | MM                | S/L           |                                  |
| i Nonresidential real<br>property |   |   | 27.5 yrs               | MM                | S/L           |                                  |
|                                   |   |   | 39 yrs                 | MM                | S/L           |                                  |
|                                   |   |   |                        | MM                | S/L           |                                  |

**Section C – Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

|                |  |  |        |    |     |  |
|----------------|--|--|--------|----|-----|--|
| 20a Class life |  |  |        |    | S/L |  |
| b 12-year      |  |  | 12 yrs |    | S/L |  |
| c 40-year      |  |  | 40 yrs | MM | S/L |  |

**Part IV Summary (See instructions.)**

|    |   |    |         |
|----|---|----|---------|
| 21 | Listed property. Enter amount from line 28.   | 21 |         |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations – see instructions. | 22 | 22,220. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.  | 23 |         |

BAA For Paperwork Reduction Act Notice, see separate instructions.

FD120612 07/07/09

Form 4562 (2009)

Form 4562 (2009) Joe Tocce, Inc.

04-2518933 Page 2

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

| 24a Do you have evidence to support the business/investment use claimed?   |                               | <input checked="" type="checkbox"/> Yes   |                            | <input type="checkbox"/> No                                  |                        | 24b If 'Yes,' is the evidence written? |                               | <input checked="" type="checkbox"/> Yes |  | <input type="checkbox"/> No |  |
|--|-------------------------------|---|----------------------------|--|------------------------|--|-------------------------------|---|--|-----------------------------|--|
| (a)<br>Type of property (list vehicles first)  | (b)<br>Date placed in service | (c)<br>Business/investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period | (g)<br>Method/Convention               | (h)<br>Depreciation deduction | (i)<br>Elected section 179 cost         |  |                             |  |
| 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) ..... 25 |                               |   |                            |  |                        |  |                               |   |  |                             |  |
| 26 Property used more than 50% in a qualified business use .....<br>.....<br>.....<br>.....  |                               |   |                            |  |                        |  |                               |   |  |                             |  |
| 27 Property used 50% or less in a qualified business use .....<br>.....<br>.....<br>.....  |                               |   |                            |  |                        |  |                               |   |  |                             |  |
| 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 ..... 28  |                               |   |                            |  |                        |  |                               |   |  |                             |  |
| 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 ..... 29   |                               |   |                            |  |                        |  |                               |   |  |                             |  |

**Section B – Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

| (a)<br>Vehicle 1   | (b)<br>Vehicle 2 |    | (c)<br>Vehicle 3 |    | (d)<br>Vehicle 4 |    | (e)<br>Vehicle 5 |    | (f)<br>Vehicle 6 |    |
|--|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
|  | Yes              | No |
| 30 Total business/investment miles driven during the year (do not include commuting miles) ..... |                  |    |                  |    |                  |    |                  |    |                  |    |
| 31 Total commuting miles driven during the year .....  |                  |    |                  |    |                  |    |                  |    |                  |    |
| 32 Total other personal (noncommuting) miles driven .....  |                  |    |                  |    |                  |    |                  |    |                  |    |
| 33 Total miles driven during the year. Add lines 30 through 32 .....                             |                  |    |                  |    |                  |    |                  |    |                  |    |
| 34 Was the vehicle available for personal use during off-duty hours? .....                       |                  |    |                  |    |                  |    |                  |    |                  |    |
| 35 Was the vehicle used primarily by a more than 5% owner or related person? .....               |                  |    |                  |    |                  |    |                  |    |                  |    |
| 36 Is another vehicle available for personal use? .....  |                  |    |                  |    |                  |    |                  |    |                  |    |

**Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

|   |                              |                             |
|---|------------------------------|-----------------------------|
| 37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners. .... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 39 Do you treat all use of vehicles by employees as personal use? .....   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)<br>Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.           | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

**Part VI Amortization**

| (a)<br>Description of costs   | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|---|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2009 tax year (see instructions):<br>.....<br>.....<br>..... |                                 |                           |                     |  |                                   |
| 43 Amortization of costs that began before your 2009 tax year ..... 43  |                                 |                           |                     |  |                                   |
| 44 Total. Add amounts in column (f). See the instructions for where to report ..... 44                        |                                 |                           |                     |  |                                   |

Form 1120, Line 29a

**Net Operating Loss Worksheet**

2009

|                         |  |
|-------------------------|--|
| Name<br>Joe Tecce, Inc. | Employer Identification Number<br>04-2518933 |
|-------------------------|--|

Two, three, four, or five year carryback, twenty year carryover

| NOL<br>Carryover<br>Year | A<br>Carryover | B<br>Less<br>Carrybacks/<br>Carryovers | C<br>Adjusted<br>Carryover |
|--------------------------|----------------|--|----------------------------|
| 2008 .....               | 149,883.       |  | 149,883.                   |
| 2007 .....               | 5,582.         |  | 5,582.                     |
| 2006 .....               | 465,747.       |  | 465,747.                   |
| 2005 .....               | 22,879.        |  | 22,879.                    |
| 2004 .....               | 493,295.       |  | 493,295.                   |
| 2003 .....               | 240,222.       |  | 240,222.                   |
| 2002 .....               | 48,316.        |  | 48,316.                    |
| 2001 .....               | 49,656.        |  | 49,656.                    |
| 2000 .....               | 26,633.        |  | 26,633.                    |
| 1999 .....               |                |  |                            |
| 1998 .....               | 1,661.         |  | 1,661.                     |
| 1997 .....               |                |  |                            |
| Total new law .....      | 1,503,874.     |  | 1,503,874.                 |

OLD LAW: Three year carryback, fifteen year carryover

| NOL<br>Carryover<br>Year | A<br>Carryover | B<br>Less<br>Carrybacks/<br>Carryovers | C<br>Adjusted<br>Carryover |
|--------------------------|----------------|--|----------------------------|
| 2008 .....               |                |  |                            |
| 2007 .....               |                |  |                            |
| 2006 .....               |                |  |                            |
| 2005 .....               |                |  |                            |
| 2004 .....               |                |  |                            |
| 2003 .....               |                |  |                            |
| 2002 .....               |                |  |                            |
| 2001 .....               |                |  |                            |
| 2000 .....               |                |  |                            |
| 1999 .....               |                |  |                            |
| 1998 .....               |                |  |                            |
| 1997 .....               |                |  |                            |
| 1996 .....               |                |  |                            |
| 1995 .....               |                |  |                            |
| 1994 .....               |                |  |                            |
| Total old law .....      |                |  |                            |

Joe Tecce, Inc.

04-2518933

Net Operating Loss Summary

| NOL<br>Carryover<br>Year                                | A.<br>NOL<br>Carryover<br>Available | B<br>Deduction<br>Allowed in<br>Current Year | C<br>Adjustment<br>Under Section<br>172(b)(2) | D<br>Remaining<br>Carryover<br>20 Years | E<br>Remaining<br>Carryover<br>15 Years |
|---|-------------------------------------|--|---|---|---|
| 2008.....   | 149,883.                            |  |   | 149,883.                                | 0.                                      |
| 2007.....   | 5,582.                              |  |   | 5,582.                                  | 0.                                      |
| 2006.....   | 465,747.                            |  |   | 465,747.                                | 0.                                      |
| 2005.....   | 22,879.                             |  |   | 22,879.                                 | 0.                                      |
| 2004.....   | 493,295.                            |  |   | 493,295.                                | 0.                                      |
| 2003.....   | 240,222.                            |  |   | 240,222.                                | 0.                                      |
| 2002.....   | 48,316.                             |  |   | 48,316.                                 | 0.                                      |
| 2001.....   | 49,656.                             |  |   | 49,656.                                 | 0.                                      |
| 2000.....   |                                     |  |   |   |   |
| 1999.....   | 26,633.                             |  |   | 26,633.                                 | 0.                                      |
| 1998.....   |                                     |  |   |   |   |
| 1997.....   | 1,661.                              |  |   | 1,661.                                  | 0.                                      |
| 1996.....   |                                     |  |   |   |   |
| 1995.....   |                                     |  |   |   |   |
| 1994.....   |                                     |  |   |   |   |
| Totals.....   | 1,503,874.                          |  |   | 1,503,874.                              | 0.                                      |
| Less: Carryover expiring due to 15-year limitation..... |                                     |  |   |   |   |
| Add: Current year net operating loss.....               |                                     |  |   | 102,867.                                |   |
| Less: Carryback of current year net operating loss..... |                                     |  |   |   |   |
| Net operating loss carryover to next year.....          |                                     |  |   | 1,606,741.                              |   |

CPCW7601.SCR 12/26/09

Joe Tecce, Inc. 04-2518933

Form 1120, Page 1, Line 10  
Other Income Statement

|                      |          |
|----------------------|----------|
| Lottery Sales        | 28,547.  |
| Less Lottery Expense | -28,856. |
| Total                | -309.    |

Form 1120, Page 1, Line 26  
Other Deductions Statement

|                                |          |
|--------------------------------|----------|
| Automobile and truck expense   | 6,486.   |
| Bank charges                   | 10,534.  |
| Commissions                    | 15,398.  |
| Delivery and freight           | 17.      |
| Gifts                          | 2,494.   |
| Insurance                      | 40,578.  |
| Janitorial                     | 25,405.  |
| Legal and professional         | 61,223.  |
| Meals and entertainment (100%) | 5,930.   |
| Miscellaneous                  | 2,295.   |
| Office expense                 | 10,947.  |
| Outside services               | 778.     |
| Permits and fees               | 3,918.   |
| Supplies                       | 41,787.  |
| Telephone                      | 11,863.  |
| Travel                         | 3,298.   |
| Uniforms                       | 1,370.   |
| Sub-K parttime workers         | 28,883.  |
| Total                          | 273,205. |

Form 1120, Page 2, Schedule A, Line 4  
Additional Section 263A Costs Statement

|                  |         |
|------------------|---------|
| Kitchen supplies | 25,071. |
| Total            | 25,071. |

Form 1120, Page 2, Schedule A, Line 5  
Other Costs Statement

|                        |                 |
|------------------------|-----------------|
| Lottery Ticket Expense | <i>See Stmt</i> |
| Total                  |                 |

Form 1120, Page 5, Schedule L, Line 18  
Ln 18 Stmt

| Other Current Liabilities: | Beginning of<br>tax year | End of<br>tax year |
|----------------------------|--------------------------|--------------------|
| Meals Tax                  |                          |                    |
| Accrued payroll taxes      |                          |                    |
| Child Support              |                          |                    |
| Accrued Interest           |                          |                    |

Joe Tecce, Inc. 04-2518933

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Form 1120, Page 5, Schedule L, Line 18.  
Ln 18 Stmt

Continued

| Other Current Liabilities: | Beginning of<br>tax year | End of<br>tax year |
|----------------------------|--------------------------|--------------------|
| Federal Accrued Taxes      |                          |                    |
| City Accrued Taxes         |                          |                    |
| RA Hall                    |                          |                    |
| Note 9 Margin Street       |                          |                    |
| Total                      |                          |                    |

Form 1120, Page 5, Schedule L, Line 21  
Ln 21 Stmt

| Other Liabilities: | Beginning of<br>tax year | End of<br>tax year |
|--------------------|--------------------------|--------------------|
| Due from Trust     | 1,140,768.               |                    |
| Total              | 1,140,768.               |                    |

Joe Tecce, Inc. 04-2518933

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Supporting Statement of:

Form 1120, pl-2/Line 14

| Description                      | Amount  |
|----------------------------------|---------|
| kitchen Maintenance              | 6,408.  |
| Repairs and maintenance          | 7,024.  |
| Kitchen Equipment Maintenance    | 15,114. |
| Computer Maintenance and repairs | 4,714.  |
| Pest control                     | 5,356.  |
| Total                            | 38,616. |

Supporting Statement of:

Form 1120, pl-2/Line 16

| Description     | Amount  |
|-----------------|---------|
| Rent            | 12,000. |
| Rental Expenses |         |
| Total           | 12,000. |

Supporting Statement of:

Form 1120, pl-2/Line 17C

| Description  | Amount  |
|--------------|---------|
| Fica         | 44,958. |
| Medicare     | 10,525. |
| State Health | 0.      |



**OFFICIAL FORM 7**

**United States Bankruptcy Court**  
**District of Massachusetts**

In re Joe Tecce, Inc.

Debtor(s)

Case No.  
Chapter

11-15320-WCH  
11

**DECLARATION RE: ELECTRONIC FILING**

**PART I- DECLARATION OF PETITIONER**

I [We] Salvatore Tecce, hereby declare(s) under penalty of perjury that all of the information contained in my ~~see attached~~ (singly or jointly the "Document"), filed electronically, is true and correct. I understand that this DECLARATION is to be filed with the Clerk of Court electronically concurrently with the electronic filing of the Document. I understand that failure to file this DECLARATION may cause the Document to be struck and any request contained or relying thereon to be denied, without further notice.

I further understand that pursuant to the Massachusetts Electronic Filing Local Rule (MEFLR)-7(a) all paper documents containing original signatures executed under the penalties of perjury and filed electronically with the Court are the property of the bankruptcy estate and shall be maintained by the authorized CM/ECF Registered User for a period of five (5) years after the closing of this case.

Dated: June 17, 2011

Signed: /s/ Salvatore Tecce  
Salvatore Tecce  
(Affiant)



**PART II - DECLARATION OF ATTORNEY (IF AFFIANT IS REPRESENTED BY COUNSEL)**

I certify that the affiant(s) signed this form before I submitted the Document, I gave the affiant(s) a copy of the Document and this DECLARATION, and I have followed all other electronic filing requirements currently established by local rule and standing order. This DECLARATION is based on all information of which I have knowledge and my signature below constitutes my certification of the foregoing under Fed. R. Bankr. P. 9011. I have reviewed and will comply with the provisions of MEFR 7.

Dated: June 17, 2011

Signed: /s/ John T. Morrier  
John T. Morrier 628624  
Attorney for Affiant

